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Directive 99-13: Change in Record Retention Requirement for Electronic Return Originators (EROs)

Under current rules, every Electronic Return Originator (ERO) must submit original Forms M-8453 ("Individual Income Tax Declaration for Electronic Filing") to the Department of Revenue (DOR) for all accepted electronically filed returns. This requirement is changed. Effective immediately, original Forms M-8453 will no longer be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453 relates was filed.

These forms must be accessible according to the Document Control Number (DCN) for easy retrieval if needed, and must be available for inspection and examination at any reasonable time by the Commissioner or his duly appointed representative.

Frederick A. Laskey,
Commissioner of Revenue

October 29, 1999

FAL:DMS:lr

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